

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

**A Component Unit of the Morehouse and Ouachita Parish Police Juris**

**AUDIT REPORT**

**DECEMBER 31, 2003**

Under provisions of state law, this report is a public document. Any use of the report has been limited to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-28-04

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**DONALD, TUCKER, BETTS & KNIGHT, L.L.C.**

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DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Marshmore and Ouachita Parish Police Juris

DECEMBER 31, 2005

**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
<b>INDEPENDENT AUDITOR'S REPORTS</b>	
Independent Auditor's Report.....	1 - 2
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	3 - 6
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.....	5 - 6
<b>REQUIRED SUPPLEMENTAL INFORMATION - PART I</b>	
Management's Discussion and Analysis.....	7 - 12
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Assets.....	13
Statement of Activities.....	14
Balance Sheet - Governmental Funds.....	15
Reconciliation of the Government Funds Balance Sheet to the Statement of Net Assets.....	16
Statement of Revenues, Expenditures, Changes in Fund Balances - Governmental Funds.....	17
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	18
Statement of Fiduciary Net Assets.....	19
NOTES TO FINANCIAL STATEMENTS.....	20 - 34
<b>REQUIRED SUPPLEMENTARY INFORMATION - PART II</b>	
General Fund Budgetary Comparison Schedule.....	35
<b>SUPPLEMENTAL INFORMATION</b>	
Schedule of Expenditures of Federal Awards.....	36
Schedule of Findings and Questioned Costs.....	37

## **Independent Auditor's Reports**

# ***DONALD, TUCKER, BETTS & KNIGHT, L.L.C.***

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## **INDEPENDENT AUDITOR'S REPORT**

Honorable Jerry Jones  
District Attorney of the Fourth Judicial District  
State of Louisiana  
A Component Unit of the Morehouse and Ouachita Parish Police Juries

We have audited the accompanying basic financial statements of the District Attorney of the Fourth Judicial District, a Component Unit of the Morehouse and Ouachita Parish Police Juries, State of Louisiana, as of and for the year ended December 31, 2005, as listed in the Table of Contents. These basic financial statements are the responsibility of the District Attorney of the Fourth Judicial District. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fourth Judicial District, a Component Unit of the Morehouse and Ouachita Parish Police Juries, State of Louisiana as of December 31, 2005, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2, the District Attorney has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, in 2003.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2004, on our consideration of District Attorney of the Fourth Judicial District, a Component Unit of the Morehouse and Ouachita Parish Police Juries, State of Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report considering the results of our audit.

District Attorney of the Fourth Judicial District  
State of Louisiana

A Component Unit of the Morehouse and Ouachita Parish Police Juris

The Management's Discussion and Analysis and budgetary comparison information on pages 7 through 12 and page 15 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express an opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of the District Attorney of the Fourth Judicial District, a Component Unit of the Morehouse and Ouachita Parish Police Juris, State of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Donald J. Tucker, Betty G. Knight*

DONALD, TUCKER, BETTS & KNIGHT, L.L.C.

Monroe, Louisiana

June 17, 2004

# ***DONALD, TUCKER, BETTS & KNIGHT, L.L.C.***

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Jerry Jones  
District Attorney of the Fourth Judicial District  
State of Louisiana  
A Component Unit of the Morehouse and Ouachita Parish Police Juris

We have audited the basic financial statements of the District Attorney of the Fourth Judicial District, a Component Unit of the Morehouse and Ouachita Parish Police Juris, State of Louisiana, as of and for the year ended December 31, 2004, and have issued our report thereon dated June 17, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the District Attorney of the Fourth Judicial District, a Component Unit of the Morehouse and Ouachita Parish Police Juris, State of Louisiana, basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District Attorney of the Fourth Judicial District's, a Component Unit of the Morehouse and Ouachita Parish Police Juris, State of Louisiana, internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

District Attorney of the Fourth Judicial District  
State of Louisiana  
A Component Unit of the Morehouse and Ouachita Parish Police Juris

This report is intended for the information of the District Attorney of the Fourth Judicial District and the Legislative Auditor of the State of Louisiana and the federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Donald, Tucker, Betts & Knight*  
DONALD, TUCKER, BETTS & KNIGHT, L.L.C.

Monroe, Louisiana  
June 17, 2004

# ***DONALD, TUCKER, BETTS & KNIGHT, L.L.C.***

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Jerry Jones

District Attorney of the Fourth Judicial District

State of Louisiana

A Component Unit of the Morehouse and Ouachita Parish Police Juris

### **Compliance**

We have audited the compliance of the District Attorney of the Fourth Judicial District, a Component Unit of the Morehouse and Ouachita Parish Police Juris, State of Louisiana, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2003. The District Attorney of the Fourth Judicial District's major federal programs is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Fourth Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Fourth Judicial District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Fourth Judicial District's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District Attorney of the Fourth Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Fourth Judicial District, a Component Unit of the Morehouse and Ouachita Parish Police Juris, State of Louisiana, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

### Internal Control Over Compliance

The management of the District Attorney of the Fourth Judicial District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Fourth Judicial District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the District Attorney of the Fourth Judicial District, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

*Donald, Tucker, Betts & Knight*

DONALD, TUCKER, BETTS & KNIGHT, L.L.C.

Monroe, Louisiana  
June 17, 2004

**Required Supplemental Information – Part I**

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Morehouse and Ouachita Parish Police Juris

**MANAGEMENT'S DISCUSSION and ANALYSIS  
DECEMBER 31, 2003**

This section of the District Attorney's annual financial report presents management's discussion and analysis of the District Attorney's financial performance during the fiscal year that ended on December 31, 2003. Please read this in conjunction with the District Attorney's financial statements, which follow this section.

**Financial Highlights**

The following table exhibits some of the more important highlights of the financial results from the year ended December 31, 2003:

- The District Attorney's total net assets from governmental activities decreased \$276,682 from the beginning of the fiscal year as a result of operations during the year.
- During the year ended December 31, 2003, the District Attorney's expenses were \$271,096 greater than the \$1,933,819 recognized as revenue from charges to services and operating grants.
- The cost of operating the programs of the District Attorney was \$2,294,521, which represents an increase in the costs of operations over the prior year (total of \$238,729 or an 11.66 percent increase).
- The general fund reported unrestricted net assets of \$1,723,838.

**Overview of the Financial Statements**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District Attorney's financial records:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District Attorney's governmental operations, reporting the District Attorney's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services, like public safety, were financed in the short term as well as what remains for future spending.
  - Fiduciary fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, or where the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Exhibit 1 shows how the required parts of this annual report are arranged and relate to one another.

Exhibit 1 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Morehouse and Ouachita Parish Police Juries

**MANAGEMENT'S DISCUSSION and ANALYSIS  
DECEMBER 31, 1993**

**Exhibit 1**

**Major Features of District Attorney's Government and Fund Financial Statements**

	<b>FUND STATEMENTS</b>		
	<b>Government-wide Statements</b>	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>
	<b>Scope</b>	The entire District Attorney governmental unit (excluding fiduciary funds)	The activities of the District Attorney that are not proprietary or fiduciary, such as public safety and the IV-D program
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of net assets</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenue, expenditures and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statements of fiduciary net assets</li> <li>• Statements of changes in fiduciary net assets</li> </ul>
<b>Accounting basis and measurement focus</b>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<b>Type of asset and liability</b>	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities due come due during the year or soon thereafter; no capital assets are included	All assets and liabilities, both short-term and long-term; the District Attorney's funds do not currently contain capital assets, although they can
<b>Type of inflow/outflow information</b>	All revenues and expenses during the year, regardless of when cash is paid or received	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

**A Component Unit of the Marshalsee and Ouachita Parish Police Juries**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2003**

**Government-wide Statements**

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets (the difference between the District Attorney's total assets and total liabilities) is one way to measure the District Attorney's financial health, or position.

For instance:

- Over time, increases or decreases in the District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the District Attorney, one needs to consider additional financial factors such as changes in the finances of the State of Louisiana and the Marshalsee and Ouachita Parish Police Juries.

The government-wide financial statements of the District Attorney consist of:

- **Governmental activities** – all of the District Attorney's basic services are included here, such as public safety, the TVD program and general administration.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District Attorney's most significant funds and the District Attorney as a whole. Funds are accounting devices that the District Attorney used to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law or by local covenants.

The District Attorney has two kinds of funds:

- **Governmental funds** – Most of the District Attorney's basic services are included in governmental funds which focus on (1) how cash and other financial assets that can be readily converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page that explains the relationships between them.
- **Fiduciary funds** – The activity in these funds are excluded from the District Attorney's government-wide financial statements because the District Attorney cannot use these assets to finance its operations.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Metropolitan and Orleans Parish Police Juries

**MANAGEMENT'S DISCUSSION and ANALYSIS  
DECEMBER 31, 2003**

**Financial Analysis of the District Attorney as a Whole**

**Net Assets** – The District Attorney's combined net assets decreased during 2003 by \$276,682 or 11.81 percent, from the \$2,304,410 as December 31, 2002, as shown in the following table.

	2003	Revised 2002	Change
Current and other assets	\$ 2,034,791	\$ 2,139,502	
Capital assets	<u>369,619</u>	<u>164,907</u>	
<b>Total assets</b>	<b>2,404,410</b>	<b>2,304,409</b>	
Current liabilities	188,985	188,985	
Measurement liabilities	<u>0</u>	<u>0</u>	
<b>Total liabilities</b>	<b><u>188,985</u></b>	<b><u>188,985</u></b>	
<b>Net assets</b>			
Invested in capital assets	164,919	164,917	
Unrestricted	<u>1,721,889</u>	<u>1,958,089</u>	
<b>Total net assets</b>	<b><u>\$ 2,007,808</u></b>	<b><u>\$ 2,123,006</u></b>	<b><u>\$ (276,682)</u></b>

**Changes in Net Assets** – The following condensed governmental-wide governmental activity statement illustrates the major changes in operations for the District Attorney as compared to 2002 revised for GASB Statement No. 34.

	2003	Revised 2002	Change	Increase (Decrease)
Revenue	\$ 1,868,918	\$ 2,004,599	\$ (135,681)	(1.71%)
Expenses	<u>(1,368,620)</u>	<u>(1,029,887)</u>	<u>(338,733)</u>	11.66%
<b>Increase (Decrease)</b>	<b><u>\$ 500,298</u></b>	<b><u>\$ 974,712</u></b>	<b><u>\$ (474,414)</u></b>	

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Marshmore and Ouachita Parish Police Juris**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2002**

**Governmental Activities**

The District Attorney's total governmental revenue decreased from 2002 by \$14,620 or 1.71 percent, while expenses increased by \$154,960 or 13.81 percent, as compared to 2001.

	2002	Revised 2001	Increase (Decrease)
<b>Revenue</b>			
Charges for services	\$ 1,118,128	\$ 1,162,246	\$ 44,118
Grants and contributions	626,497	789,073	162,576
Other	51,314	61,240	9,926
<b>Total revenues</b>	<b>1,795,939</b>	<b>2,012,559</b>	<b>(216,620)</b>
<b>Expenses</b>			
Personnel services	1,291,901	1,258,193	33,708
Other costs to deliver governmental programs	682,948	628,522	54,426
Capital outlay	20,179	78,894	(58,715)
<b>Total expenses</b>	<b>2,014,928</b>	<b>1,965,609</b>	<b>49,319</b>
<b>Excess (deficiency) of revenue over/(under) expenditures</b>	<b>\$ 784,123</b>	<b>\$ 48,950</b>	<b>\$ 735,173</b>

Revenues from charges for services were lower from 2001 by \$44,118 primarily due to a reduction in Fines and Court Costs and Clerk Collection Fees. This reduction was partially offset by an increase in Criminal Bond Fees and Diversion Fees. Also there was a decline in investment income on idle funds, which accounted for \$53,715 of the decrease in other revenue as shown above. Grants and contributions increased in 2002 by \$162,576. A full year of one grant was included in 2002 whereas only a partial year was in 2001, and the IV-D reimbursement was up. These increases were partially offset by a reduction in the Juvenile Accountability and Sanctions Grant.

**Financial Analysis of the District Attorney's Funds**

At the end of 2002, the District Attorney's governmental funds reported a combined fund balance or net assets of \$1,723,888 which was \$128,128 less than 2001, as revised for the adoption of GASB 34. The decrease is primarily attributable to higher operating costs in 2002 as compared to 2001 and the above noted changes in revenue between the two years.

**General Fund Budgetary Highlights**

During 2002, the District Attorney did not revise its budget. The District Attorney has prepared and published budgets that cover its governmental activities in the Special Revenue Funds included in this financial report for comparison schedules that illustrate the actual results of these funds compared to the original budget. This budget was published in [The News Item](#) on December 13, 2002.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
**A Component Unit of the Morehouse and Ouachita Parish Police Juris**

**MANAGEMENT'S DISCUSSION and ANALYSIS  
DECEMBER 31, 2003**

**Capital Assets**

At the end of 2003, the District Attorney had invested \$777,758 in capital assets as follows:

	2003	Revised 2004
Furniture, fixtures and equipment	\$ 351,847	\$ 311,382
Less:deletions	82,673	0
Vehicles	348,596	369,336
Total capital assets at cost	717,770	690,718
Less accumulated depreciation	131,488	406,401
Add accumulated depreciation - deletions	82,673	0
Capital assets, net	\$ 502,955	\$ 284,317

The physical inventory in 2003 indicated that numerous assets had not been removed from the asset listing when they were disposed of. Deletions were made at year end. These items were very old but still on the records and upon examination, it was determined under the GASB No. 34 all of these items would have been fully depreciated.

**Economic Factors and Next Year's Budget**

The District Attorney is dependent on the State of Louisiana and the Morehouse and Ouachita Parish Police Juris for partial payment of the attorney's salaries, a portion of its overhead as well as some administrative costs. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth or reversals. Therefore the District Attorney's future revenues are expected to be consistent with the current year. The budget for 2004 is approximately the same as the 2003 operating budget.

**Subsequent Events**

As of June 30, 2004, we are aware that there will be a reduction of 24 percent of the General Accountability Functions Grant in the next renewal and that the Case-Control Grant (\$30,000) will expire at year end.

**Contacting the District Attorney's Financial Management**

This financial report is designed to provide the citizens, taxpayers and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Carolyn Trevick, Internal Auditor, 480 59 John Street, Suite 301, Monroe, Louisiana 71201.

## **Basic Financial Statements**

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Sherborn and Oranville Parish Police Juris

STATEMENT OF NET ASSETS  
DECEMBER 31, 2003

ASSETS

Cash and cash equivalents	\$ 239,176
Investments	1,483,990
Receivables:	
Fees and forfeitures	37,717
Due from State of Louisiana	
Title IV-D reimbursement	62,946
Other grants	37,839
Other funds	140,257
Other	<u>24,872</u>
Total receivables	903,629
Capital assets, net of accumulated depreciation	<u>383,818</u>
Total Assets	<u>\$ 2,038,796</u>

LIABILITIES AND NET ASSETS

Liabilities:	
Accounts payable	\$ 170,646
Other payables	<u>140,257</u>
	310,903
Net Assets:	
Invested in capital assets	383,818
Unrestricted	<u>1,721,888</u>
Total Net Assets	<u>\$ 2,027,881</u>

The accompanying notes are an integral part of the financial statements.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Metairie and Orleans Parish Police Juris

**STATEMENT OF ACTIVITIES  
DECEMBER 31, 2005**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Change in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<b>Functions/programs:</b>				
<b>Governmental activities:</b>				
Public safety and judicial prosecution	\$2,358,621	\$1,118,028	\$ 828,492	\$ 1,017,896
<b>Total Governmental Activities</b>	<b>\$2,358,621</b>	<b>\$1,118,028</b>	<b>\$ 828,492</b>	<b>\$ 1,017,896</b>
<b>General Revenues:</b>				
Interest and investment earnings				38,148
Miscellaneous				15,771
<b>Total General Revenues</b>				<b>53,919</b>
<b>Change in net assets</b>				<b>1,071,815</b>
<b>Net Assets, January 1, 2005</b>				<b>1,264,485</b>
<b>Net Assets, December 31, 2005</b>				<b>\$2,336,300</b>

The accompanying notes are an integral part of the financial statements.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Morehouse and Ouachita Parish Police Juris**

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
DECEMBER 31, 2000**

**ASSETS**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Cash and cash equivalents	\$ 143,750	\$ 85,456	\$ 229,206
Investments	1,492,590	0	1,492,590
Receivables:			
Fees and forfeitures	37,717	0	37,717
Due from State of Louisiana			
Title IV-D reimbursement	0	62,946	62,946
Other grants	37,033	0	37,033
Other funds	148,257	0	148,257
Other	<u>24,071</u>	<u>0</u>	<u>24,071</u>
 Total Assets	 <u>\$ 1,888,389</u>	 <u>\$ 148,402</u>	 <u>\$ 2,036,791</u>

**LIABILITIES AND FUND BALANCES**

Liabilities:			
Accounts payable	\$ 162,581	\$ 5,043	\$ 170,624
Other payables	<u>0</u>	<u>140,252</u>	<u>140,252</u>
 Total Liabilities	 162,581	 145,400	 310,983
 Fund Balances:			
Unreserved - Undesignated	<u>1,725,808</u>	<u>0</u>	<u>1,725,808</u>
 Total Fund Balances	 <u>1,725,808</u>	 <u>0</u>	 <u>1,725,808</u>
 Total Liabilities and Fund Balances	 <u>\$ 1,888,389</u>	 <u>\$ 148,402</u>	 <u>\$ 2,036,791</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Morehouse and Chalmette Parish Police Juries

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2003

Total Fund Balances - Governmental Funds		\$ 1,120,888
Capital Assets:		
Cost of capital assets at December 31, 2003	777,738	
Less accumulated depreciation	<u>4,473,813</u>	<u>3,696,075</u>
Total Net Assets at December 31, 2003 - Governmental activities		<u>\$ 2,622,803</u>

The accompanying notes are an integral part of the financial statements.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Metairie and Chalmette Parish Police Juris**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
<b>REVENUES</b>			
Fines, fees and bond forfeitures	\$ 452,588	\$ 0	\$ 452,588
Court cost fees	174,249	0	174,249
Interest income	37,581	842	38,423
Intergovernmental revenue:			
Federal	371,181	489,313	860,494
State	58,883	0	58,883
Local	88,168	0	88,168
Drug asset forfeiture	23,789	0	23,789
Collection fees	0	265,391	265,391
Other	<u>9,182</u>	<u>4,862</u>	<u>14,044</u>
<b>Total Revenues</b>	<b><u>1,318,111</u></b>	<b><u>479,818</u></b>	<b><u>1,797,929</u></b>
<b>EXPENDITURES</b>			
General Government - Current operating			
Personnel services	1,158,519	233,382	1,391,901
Contractual charges	388,573	83,879	472,452
Materials and supplies	383,183	0	383,183
Other charges	53,253	0	53,253
Capital outlay	<u>28,522</u>	<u>648</u>	<u>29,170</u>
<b>Total Expenditures</b>	<b><u>1,895,820</u></b>	<b><u>320,209</u></b>	<b><u>2,216,029</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>( 577,709)</b>	<b>159,619</b>	<b>( 418,090)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in (out)	<u>358,618</u>	<u>( 358,618)</u>	<u>0</u>
<b>Total other financing sources (uses)</b>	<b><u>358,618</u></b>	<b><u>( 358,618)</u></b>	<b><u>0</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>( 219,091)</b>	<b>0</b>	<b>( 219,091)</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>1,895,008</u></b>	<b><u>0</u></b>	<b><u>1,895,008</u></b>
<b>ENDING FUND BALANCE</b>	<b><u>1,675,917</u></b>	<b><u>0</u></b>	<b><u>1,675,917</u></b>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Morehouse and Ouachita Parish Police Juris

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
DECEMBER 31, 2003

EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		8026,000
CAPITAL ASSETS:		
Capital outlay capitalized	\$ 26,463	
Less Depreciation expense recorded for the year ended December 31, 2003	<u>(21,437)</u>	<u>(5,023)</u>
CHANGES IN NET ASSETS - Governmental activities		<u>8026,000</u>

The accompanying notes are an integral part of the financial statements.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
& Component Unit of the Morehouse and Douchite Parish Police Juries**

**STATEMENT OF FIDUCIARY NET ASSETS  
DECEMBER 31, 2003**

<b>ASSETS</b>	
Cash and cash equivalents	\$197,442
Total Assets	<u>\$197,442</u>
<b>LIABILITIES</b>	
Amounts due on settlement of fiduciary assets	\$197,442
Total Liabilities	<u>\$197,442</u>

The accompanying notes are an integral part of the financial statements.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Morehouse and Ouachita Parish Police Juris

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**INTRODUCTION**

The Louisiana Constitution of 1874, Article V, Section 14 created the judicial districts of the State, among them the Fourth Judicial District. Article V, Section 26 created the Office of the District Attorney for each of the Judicial Districts, and sets forth the duties of the office. Louisiana R.S. 16:1 establishes a District Attorney for each of the Judicial District Attorney's offices. The Fourth Judicial District Attorney exists and operates in accordance with the authorities cited.

As provided by Article V, Section 26 of the Louisiana Constitution of 1874, the District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advice to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Fourth Judicial District encompasses the parishes of Morehouse and Ouachita and their offices are located in Ruston and Monroe.

At December 31, 2003, the Fourth Judicial District Attorney's office employs a total of one hundred eleven (111) persons. Twenty-nine (29) of these employees are attorneys, including the district attorney himself. Five (5) of these employees are investigators, and the other seventy-seven (77) are administrative and clerical personnel.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The accompanying component unit financial statements of the Fourth Judicial District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis—For State and Local Governments*, issued in June 1999.

The accompanying basic financial statements of the District Attorney of the Fourth Judicial District have been prepared in conformity with United States Generally Accepted Accounting Principles (GAAP) as applied to governmental units.

The schedule of expenditures of federal awards includes the federal grant activity of the District Attorney and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-115, *Audit of State, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**B. Reporting Entity**

The district attorney is an independent elected official; however, the district attorney is fiscally dependent on the Morehouse and Ouachita Parish Police Juris. The police juris maintain and operate the parish courthouse in which the district attorney's office is located and provides funds for equipment and furniture of the district attorney's office.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Morehouse and Ouachita Parish Police Juries

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Reporting Entity (Continued)**

For these reasons, the district attorney was determined to be a component unit of the Ouachita Parish Police Jury, the financial reporting entity, inasmuch as it provides significantly more support to the reporting entity than does the Morehouse Parish Police Jury.

The accompanying financial statements present information only on the funds controlled by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. Fund Accounting**

The district attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain district attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental funds account for all or most of the district attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the district attorney. The following are the district attorney's governmental funds:

**General Fund** - the primary operating fund of the district attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund was established in compliance with Louisiana Revised Statute 18:171.11, which provides that twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of that office. Louisiana Revised Statute 18:18, which became effective August 30, 1958, provides that a court cost of \$10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed. Louisiana Revised Statute 18:16.1, which became effective in 1997, provides that an additional court cost of \$10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed.

As of September 1, 1994, the Louisiana Revised Statute 15:171.11 provided that all judgments of bond forfeiture will be paid to the District Attorney. The District Attorney will distribute these funds, thirty percent (30%) of which the District Attorney will receive, to be used in the general operating account.

As of June 22, 1999, the Louisiana Revised Statute 22:1261.1 provided that there shall be a provision on all remanuals every underwriters who write criminal bail bonds in the state of Louisiana. The District Attorney receives twenty-five (25%) of the amounts collected to be used in the general operating account.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA

A Component Unit of the Morehouse and Ouachita Parish Police Juris

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Fund Accounting (Continued)**

**Governmental Funds (Continued)**

As of August 15, 2003, the Louisiana Revised Statute 15:45.1 provided a \$13.00 fee assessed in connection with the issuance of every criminal bond posted within each parish. The fee shall be collected by the sheriff of each parish from every person seeking release by means of a criminal bond, or their designated representative. The proceeds from cases in which the criminal prosecution has been concluded shall be distributed on a quarterly basis. The District Attorney receives \$7.80 from each fee collected to be used in the general operating account.

The District Attorney also receives funding to reimburse expenditures of various programs. These programs include the Victim Assistance and other programs. Funding for these programs is made on a reimbursement basis for expenditures incurred in the performance of these programs.

**Special Revenue Fund (Title IV-4)** - The Special Revenue Fund consists of grants of federal and state funds from the Louisiana Department of Social Services, Office of Family Support authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their family and children, to locate absent parents, to establish paternity, and to obtain family and child support. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred to the expending funds leaving a zero fund balance.

**Special Revenue Fund (Check Collection Fund)** - The Special Revenue Fund - Check Collection Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the district attorney, himself. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred into the expending funds leaving a zero fund balance.

**Forfeiture Fund (Drug Asset Forfeiture - Agency Funds)** - Louisiana Revised Statute Title 40 Chapter 26 "Seizure and Controlled Dangerous Substances Subchapter Property Forfeiture Act of 1999" was implemented January 1, 1999. The Drug Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of the above statute. The District Attorney may (I) retain property for official use or transfer the custody to any local, state or federal agency; (II) destroy or use for investigative purposes, any illegal or controlled substances or other controlled, upon the written approval of the District Attorney after not less than twenty days after seizure; and (III) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second to reimburse expenses of seizure; and the balance shall be allocated as follows:

- 80% to law enforcement agency(s) making the seizure,
- 20% to the criminal court fund
- 20% to District Attorney's general fund

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
*A Component Unit of the Morehouse and Orleans Parish Police Juries*

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Fund Accounting (Continued)**

**Governmental Funds (Continued)**

These proceeds are to be used to further and enhance drug law enforcement. The District Attorney is required to make an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives. This fund is subject to public audit.

Agency funds have no equity; assets are equal to liabilities and do not include revenues and expenditures for general operations.

**Victim's Fund (Court Award and Victim Restitution - Agency Funds)** - The District Attorney holds other funds in escrow for the Court. These funds arise from forfeitures and fines under appeal, restitution payments to victims, and other similar situations. None of these funds have drug related origins, and thus are not a part of the drug asset forfeiture fund. The District Attorney maintains these funds in escrow until the courts provide orders for their disposition or otherwise directed for victim restitution.

**B. Measurement Focus/Basis of Accounting**

The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities derive directly from parties outside the District Attorney's taxpayer or citizenry, as a whole. Program revenues include the costs of the function to be financed from the District Attorney's general revenues.

Revenues represented by reimbursements and incentives under the Title IV-D program are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Forfeited drug assets are recorded when the court ordered Judgment of Forfeiture is received. Court cost and fees provided for in Louisiana Statutes are recorded as received in cash. Collection fees for worthless checks are recorded as received in cash. Investment earnings are recorded as earned since they are measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received they are recorded as deferred revenues until earned.

**Fund Financial Statements (FFS)** - The amounts reflected in the General Fund and Other Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA

A Component Unit of the Morehouse and Chalmette Parish Police Juris

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement From/ Basis of Accounting**

The accounts reflected in the General Fund and Other Funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The district attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Commissions**

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collector.

Grants are recorded when the District Attorney of the Fourth Judicial District is entitled to the funds. Interest earned on investments is recorded when the investment has matured and the income is available. Substantially all other revenues are recorded when received.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid (and any other financing source/uses) are accounted for as other financing sources (uses).

**Deferred Revenues**

Deferred revenues arise when resources are received by the district attorney before it has a legal claim to them, or when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the district attorney has a legal claim to the resources, the liability for deferred revenues is removed from the combined balance sheet and the revenue is recognized.

**E. Budgets**

The district attorney uses the following budget practices:

An annual operating budget is adopted each year for the General Fund, and the same basis of accounting is used to reflect actual revenues and expenditures recognized on a basis of accounting principles generally accepted in the United States of America.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Marshmore and Ouachita Parish Police Juris

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Budgets (Continued)**

All appropriations lapse at year-end and any unexpended fund balance is carried forward into subsequent years. Formal budget integration is not employed as a management control device, and the District Attorney of the Fourth Judicial District does not use encumbrance accounting.

No budget is prepared for the Title IV-D Reimbursements Special Revenue Fund, as all receipts are reimbursements of expenditures made by other funds and are reimbursed to those funds.

The proposed budget for the calendar year 2003 was published in *The Herald-Courier* on December 15, 2002. The proposed budget was available for inspection by the public during normal business hours on December 17, 2002 when a public hearing was held. At the conclusion of the public hearing, the proposed budget was adopted.

**F. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. The District Attorney considers all short-term, highly liquid investments with original maturities of 90 days or less to be treated as cash equivalents. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**G. Investments**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2845 and the district attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The District Attorney's investments consist of certificates of deposit with original maturities that exceed 90 days. In accordance with GASB Statement No. 31, the District Attorney's general policy is to report certificates of deposit at cost.

**H. Short-Term Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**I. Capital Assets**

Capital assets are capitalized at historical cost or estimated historical costs for assets whose actual cost is not available. Donated assets, if any, are recorded as capital assets at their estimated fair market value at the date of donation. The district attorney maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the government-wide financial statements, but are not recorded in the fund financial statements.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Morehouse and Ouachita Parish Police Juris

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Capital Assets (Continued)**

Some surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, so salvage value is taken into consideration for depreciation purposes.

All capital assets are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Furniture and office equipment	5 years
Computer hardware	5 years
Telephone equipment	10 years
Vehicles	5 years

**J. Compensated Absence**

The district attorney has the following policy relating to vacation and sick leave:

The District Attorney does not have a formal leave and sick policy. Employees are entitled to paid vacations, paid sick days and personal days off, depending on job classification, length of service and other factors. It is impractical to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The District Attorney's policy is to recognize the costs of compensated absences when actually paid to employees.

**K. Restricted Net Assets**

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

**L. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

**M. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is generally used in governmental funds.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Marshmore and Ouachita Parish Police Juris

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. Encumbrances (Continued)**

Based on the size of the accounts and the methods used for payments, the District Attorney does not employ encumbrance accounting.

**N. Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

**O. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from these estimates.

**NOTE 2 - CHANGE IN ACCOUNTING PRINCIPLES**

For the year ended December 31, 2002, the District Attorney has implemented GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. GASB Statement No. 34 created new basic financial statements for reporting on the District Attorney's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the method of presentation in previously issued financial statements. Non-major funds are presented in total in one column in the fund financial statements.

The implementation of GASB Statement No. 34 caused the opening fund balance at December 31, 2002 to be restated in terms of Net Assets as follows:

Governmental Fund's Fund Balance		\$ 1,990,000
Add: Capital assets as of December 31, 2002		
Cost	\$ 820,000	
Accumulated depreciation	2,480,861	354,477
Net Assets at December 31, 2002		\$ 2,184,865

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

*A Component Unit of the Marshhouse and OneSixSix Parish Police Juris*

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 3. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2003, the district attorney has \$2,813,482 in deposits (collected bank balances). The demand deposits are secured from risk by \$200,000 of federal deposit insurance at each of the two financial institutions and \$848,253 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GNSSB Category 3). The time deposits are secured from risk by \$400,000 of federal deposit insurance at each of the five financial institutions and \$1,428,177 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GNSSB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of (Louisiana Statutes, 1, R.S. 10:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

The District Attorney invests in a money market mutual fund with a local bank. The underlying securities for this money market mutual fund include obligations issued or guaranteed by the United States or an agency thereof.

The District Attorney's cash and cash equivalents and investments at December 31, 2003 have been categorized to indicate the level of risk assumed by the District Attorney.

1. Issued or registered, or securities held by the district attorney or its agent in the district attorney's name
2. Unissued and unregistered, with securities held by the issuer party's trust department or agent in the district attorney's name
3. Unissued and unregistered, with securities held by the issuer party, or by its trust department or agent but not in the district attorney's name

At December 31, 2003, the district attorney's deposits and investment balances were as follows:

	Carrying Amount Cost	Category		
		1	2	3
Demand Deposits	\$ 128,176	\$ 100,000	\$ 0	\$ 128,176
12 Month Certificate of Deposit (Non-Negotiable)	900,000	100,000	0	800,000
18 Month Certificate of Deposit (Non-Negotiable)	128,000	0	0	128,000
24 Month Certificate of Deposit (Non-Negotiable)	157,306	57,306	0	100,000
<b>Total</b>	<b>\$2,813,482</b>	<b>\$ 257,306</b>	<b>\$ 0</b>	<b>\$ 2,556,176</b>

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Morehouse and Ouachita Parish Police Juris**

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 1 - CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

	<u>Carrying Amount Cost</u>
Cash and Cash Equivalents	\$ 129,176
Investments	<u>1,482,586</u>
<b>Total</b>	<b><u>\$ 1,611,762</u></b>

**NOTE 4 - RECEIVABLES**

The receivables of \$182,968 at December, 2003, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Commissions on fines and forfeitures	\$ 37,717	\$ 0	\$ 37,717
Various grants	92,721	68,058	160,779
Other	<u>24,472</u>	<u>0</u>	<u>24,472</u>
<b>Total</b>	<b><u>\$ 114,910</u></b>	<b><u>\$ 68,058</u></b>	<b><u>\$ 182,968</u></b>

All of the receivables are considered to be collectible.

**NOTE 5 - INTEREST RECEIVABLES/PAYABLES**

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 168,121	\$ 0
Other funds	<u>0</u>	<u>168,121</u>
<b>Total</b>	<b><u>\$ 168,121</u></b>	<b><u>\$ 168,121</u></b>

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Morehouse and Ouachita Parish Police Juris

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 4 – CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2003, is as follows:

<b>Governmental Activities</b>	<b>Balance January 1, 2003 (as restated)</b>	<b>Additions</b>	<b>Exclusions</b>	<b>Balance December 31 2003</b>
<b>Plant and equipment:</b>				
Furniture and equipment	\$ 131,302	\$ 30,465	\$ 65,673	\$ 186,174
Vehicles	289,558	—	—	289,558
<b>Total</b>	<b>420,860</b>	<b>30,465</b>	<b>65,673</b>	<b>717,738</b>
<b>Less accumulated depreciation:</b>				
Furniture and equipment	415,320	35,693	65,673	496,686
Vehicles	13,041	17,174	—	30,215
<b>Total</b>	<b>428,361</b>	<b>52,867</b>	<b>65,673</b>	<b>517,815</b>
<b>Capital Assets, net</b>	<b>\$ 232,477</b>			<b>\$ 200,923</b>

**NOTE 7 – PENSION PLAN**

**Louisiana District Attorneys Retirement System**

*Plan Description.* The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 38 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 30 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 18 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.8% of the member's final average compensation multiplied by years of membership service.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
*A Component Unit of the Morehouse and Ouachita Parish Police Juries*

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 7 – PENSION PLANS (CONTINUED)**

**Louisiana District Attorneys Retirement System (Continued)**

A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2149 Decatur Street, New Orleans, Louisiana 70114-2091, or by calling (504) 947-2155.

**Funding Policy:** Plan members are required by state statute to contribute 1.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 1.25% of annual covered payroll. Contributions to the System also include .7% of the net value-added taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:303, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the year ending December 31, 2003 was \$8, the actuarially percentage was 0%.

**Parochial Employees' Retirement System of Louisiana**

The Morehouse and Ouachita Parish Police Juries provide retirement benefits to the District Attorney's non-attorney employees through a pension plan administered by another governmental entity. The plan is the Parochial Employees' Retirement System of Louisiana (Parochial Plan). Substantially all of the non-attorney employees are members of this cost-sharing multiple-employer Public Employees Retirement System (PERS). All permanent non-attorney employees who work at least 28 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. Benefit provisions are established in accordance with Louisiana State Statute.

Employees are eligible for retirement if the employee has: (a) 30 years of service, regardless of age, (b) 25 years of service and is at least age 55, (c) 15 years of service and is at least age 60, or (d) 7 years of service and is at least age 65. The monthly retirement allowance is equal to three percent (3%) of the employee's final compensation multiplied by years of service. Benefits cannot exceed one hundred percent (100%) of the employer's final compensation. Employees become vested in the system after 10 years of service. Benefit provisions are established by Louisiana State Statute.

Upon the death of any Parochial Plan member in active service with five or more years of service and not eligible for retirement, survivor benefits paid are equal to sixty percent (60%) of the final compensation for a surviving unmarried spouse with minor children. The benefits will continue as long as the spouse lives and is unmarried or until there are no minor children. For a surviving unmarried spouse with no minor children, the benefits are forty percent (40%) of final compensation upon attainment of age 60 by the spouse, or upon becoming disabled and are payable as long as the spouse lives and is unmarried.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA

A Component Unit of the Morehouse and Ouachita Parish Police Juris

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

**NOTE 1 - PENSION PLAN (CONTINUED)**

**Parochial Employer's Retirement System of Louisiana (Continued)**

For minor children with no parents, the benefits are thirty percent (30%) of final compensation for each child not to exceed sixty percent (60%) in total. For Parochial Plan members who are eligible for retirement, the surviving spouse is eligible for normal retirement benefits.

If a member with at least 3 years of service becomes disabled, he/she is eligible to receive benefits of three percent (3%) of the member's final compensation multiplied by his years of service. However, the number of years will be considered to be at least 15, or the number of actual years plus additional years to age 60, whichever is less. Benefits cannot exceed one hundred percent (100%) of final compensation.

Covered employees are required to contribute nine and one-half percent (9.5%) of their salary to the Parochial Plan. The Morehouse and Ouachita Police Juris are required to contribute seven and three-fourths percent (7.75%) of covered employees' salaries. The employee and employee contribution obligations are established by Louisiana State Statute. The District Attorney's contribution to the system for the year ended December 31, 2003 was \$1,265.

The Parochial Plan issues an annual publicly available financial report that includes financial statements and required supplementary information for the Parochial Plan. That report may be obtained by writing to the Parochial Employer's Retirement System, P.O. Box 14618, Baton Rouge, LA 70804-4618 or by calling (225) 828-1261. Ten-year historical trend information of the Parochial Plan is available in the separately issued statement system report. The trend information provides information about progress made in accumulating sufficient assets to pay benefits when due.

The District Attorney of the Fourth Judicial District does not guarantee the benefits granted by the above plan.

**NOTE 2 - ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of \$170,646 at December 31, 2003, are as follows:

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Accounts	\$ 162,502	\$ 0	\$ 162,502
Merchant fees	8,144	0	8,144
Total	\$170,646	\$ 0	\$170,646

**NOTE 3 - LEASES**

The district attorney does not record items under capital leases as an asset and an obligation in the accompanying financial statements. The district attorney has an operating lease with the Ouachita Parish Police Jury for office facilities.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
A Component Unit of the Morehouse and Ouachita Parish Police Juries

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

**NOTE 9 - LEASES (CONTINUED)**

The minimum annual commitments under non-cancelable operating leases are as follows:

Fiscal year	Office Facilities
2004	\$ 21,896
2005	21,896
2006	21,896
2007	21,896
2008	21,896
Total	<b>\$ 105,480</b>

**NOTE 10 - LITIGATION AND CLAIMS**

The District Attorney is involved in various legal actions and claims arising in the normal course of business. After taking into consideration the District attorney's evaluation of such actions, it is of the opinion that their outcome will not materially affect the financial statements.

**NOTE 11 - SUBSEQUENT EVENTS**

No material event affecting this office has occurred between the close of the fiscal period and issuance of these financial statements.

**NOTE 12 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court funds, the Morehouse Parish Police Jury, the Ouachita Parish Police Jury, or directly by the State. These expenditures are summarized as follows:

The Morehouse and Ouachita Parish Police Juries fund a majority portion of the attorneys and support staff's salaries and benefits.

The Criminal Court Fund is controlled and expended jointly between the District Attorney and the Fourth Judicial Court. The District Attorney normally expends funds for transcripts, witness fees and expert witness fees; the balance is utilized by the Fourth Judicial Court.

**NOTE 13 - FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 93.563. This program is funded by indirect assistance payments in the form of reimbursements for related expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2005, the District Attorney for the Fourth Judicial District expended \$489,333 in reimbursement payments.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA

A Component Unit of the Metairie and Gretna Parish Police Juries

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

**NOTE 13. FEDERAL FINANCIAL ASSISTANCE PROGRAM (CONTINUED)**

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

The reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit. Based on prior experience, the District Attorney feels such disallowances, if any, will be immaterial.

## **Required Supplementary Information – Part II**

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
A Component Unit of the Morehouse and Oracille Parish Police Juris**

**GENERAL FUND BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Available Expendable</u>
<b>REVENUE</b>				
Fines, fees, and bond forfeitures	\$ 583,000	\$ 583,000	\$ 652,508	\$ 69,508
Court cost fees	246,000	246,000	178,249	( 67,751)
Interest income	55,000	56,000	38,340	( 17,660)
Intergovernmental revenue:				
Federal	522,542	522,542	680,414	157,872
State	50,000	50,000	50,892	892
Local	104,000	104,000	89,168	( 14,832)
Drug asset forfeitures	20,000	20,000	25,780	5,780
Collection fees	300,000	300,000	288,090	( 11,910)
Other	10,572	10,572	15,171	4,599
<b>Total Revenue</b>	<u>1,892,714</u>	<u>1,892,714</u>	<u>2,889,838</u>	<u>97,128</u>
<b>EXPENDITURES **</b>				
General Government current operating:				
Personnel services	292,000	292,000	1,591,904	( 1,300,000)
Contractual charges	1,180,200	1,180,200	298,552	881,648
Material and supplies	491,150	491,150	283,083	208,067
Other charges	30,250	30,250	33,210	( 2,960)
Capital outlay	18,000	18,000	21,720	3,720
<b>Total Expenditures</b>	<u>1,969,600</u>	<u>1,969,600</u>	<u>2,228,819</u>	<u>( 342,150)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	( 76,886)	( 76,886)	( 236,120)	( 180,020)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in (out)	_____	_____	_____	_____
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	( 76,886)	( 76,886)	( 236,120)	( 180,020)
<b>BEGINNING FUND BALANCE</b>	<u>1,959,008</u>	<u>1,959,008</u>	<u>1,959,008</u>	<u>_____</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 1,882,122</u>	<u>\$ 1,882,122</u>	<u>\$ 1,722,888</u>	<u>\$ 159,234</u>

\* The District Attorney did not revise its budgets.

\*\* As discussed in Note 2 to the financial statements, the District Attorney implemented GASB Statement No. 34 for the year ended December 31, 2003 which changed the presentation of the financial statements. The budgeted numbers were adopted prior to the implementation of GASB Statement No. 34; therefore, a significant portion of the variance between budget and actual is due to changes between the prior and current presentations.

The accompanying notes are an integral part of the financial statements.

## **Supplemental Information**

OFFICE OF THE COMPTROLLER AND CLERK OF THE SUPREME COURT  
STATE OF ILLINOIS

A Component Part of the Executive and Legislative Public Finance

STATE OF ILLINOIS  
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grant Program Title	Federal CFDA Number	Fiscal Year Through Contract Expiry	Contract Period	Cash Received	Award December 31, 2011	Award December 31, 2010	Award Made Over Period	Expending
<b>Department of Health and Human Services</b>								
<b>HEALTH SERVICES</b>								
Illinois Department of Social Services Title IV-D, Child Support Enforcement Title IV-D, Child Support Enforcement Total Single Program	93.000 93.000 93.000	9/01 9/01 9/01	07/01/2001 - 06/30/2004 07/01/2001 - 06/30/2004 07/01/2001 - 06/30/2004	\$ 100,000 200,000 114,000	\$ - 30,000 30,000	\$ 62,000 50,000 50,000	\$ 162,000 210,000 490,000	\$ 194,000 210,000 490,000
<b>Department of Health and Human Services Office of Addictive Diseases</b>								
<b>Department of Health</b>								
Community Care Expansion Program	18.600	9/01	01/01/2001 - 12/31/2001	50,000	-	5,000	50,000	50,000
<b>Department of Justice</b>								
Community Care Expansion Program	18.600	9/01	01/01/2001 - 12/31/2004	88,000	8,000	8,000	80,000	80,000
<b>Department of Public Health</b>								
Vaccine Prevention Program	18.500	10/01-03/01	07/01/2001 - 06/30/2004	10,000	-	10,000	20,000	20,000
Vaccine Prevention Program	18.500	10/01-03/01	07/01/2001 - 06/30/2004	9,000	10,000	-	19,000	19,000
<b>Department of Public Health Infectious Disease Program</b>								
Infectious Disease Program to Reduce Antibiotic Resistance in Health Facilities	18.500	10/01-03/01	10/01/2001 - 09/30/2004	5,000	-	11,000	16,000	16,000
Infectious Disease Program to Reduce Antibiotic Resistance in Health Facilities	18.500	10/01-03/01	10/01/2001 - 09/30/2004	30,000	3,000	-	33,000	33,000
Total Four Single Programs				152,000	11,000	24,000	187,000	187,000
Total Federal Financial Assistance				1,491,000	1,400,000	1,390,000	1,485,000	1,485,000

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**  
*A Component Unit of the Morehouse and Ouachita Parish Police Juris*

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
ENDED DECEMBER 31, 2003**

**PRIOR YEAR FINDINGS**

None

**CURRENT YEAR FINDINGS**

None

**QUESTIONED COSTS**

\$ 0.00

**SUMMARY OF AUDITOR'S RESULTS**

- We have issued an unqualified opinion on the financial statements of the District Attorney of the Fourth Judicial District, a component unit of Morehouse and Ouachita Parish Police Juris, State of Louisiana as of and for the year ended December 31, 2003.
- We have issued an unqualified opinion on the District Attorney of the Fourth Judicial District, State of Louisiana, a component unit of Morehouse and Ouachita Parish Police Juris, State of Louisiana's compliance with major federal award programs as of and for the year ended December 31, 2003.
- Our audit procedures did not disclose any instances of material noncompliance in major programs.
- Our audit procedures did not disclose any audit findings relating to major programs.
- The major federal program is Child Support Enforcement Title IV-D, CFDA 93.563, which was passed through to the Organization from the State of Louisiana Department of Social Services.
- The dollar threshold used to identify Type A programs is \$300,000.
- District Attorney of the Fourth Judicial District, a component unit of Morehouse and Ouachita Parish Police Juris, State of Louisiana qualifies as a low-risk auditee based on the criteria cited in OMB Circular A-133 § 170.